

SENATE BILL 1675

By Bell

AN ACT to amend Tennessee Code Annotated, Title 7, Chapter 4, relative to the use of a tax upon the privilege of occupancy allocated for the direct promotion of tourism.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 7-4-110, is amended by adding the following as a new subsection:

(h) For purposes of subdivision (b)(1), "direct promotion of tourism" within a county having a metropolitan form of government that has a population in excess of five hundred thousand (500,000), according to the 2010 federal census or a subsequent federal census, means tourism promotion activities exclusively by and through a competitively bid contract of the metropolitan government to an entity whose primary purpose and activities are the direct promotion of tourism within the county. The proceeds allocated in subdivision (b)(1) must not be used to fund a general government function or activity of the metropolitan government, including, but not limited to, the payment of debt service.

SECTION 2. This act takes effect July 1, 2022, the public welfare requiring it.